



HONG KONG MONETARY AUTHORITY

香港金融管理局

Banking Policy Department

Our Ref: B1/15C, B9/75C
B9/130C, B9/143C,
S4/3C, CB/POL/4/5/34

4 June 2021

The Chief Executive
All Authorized Institutions

Dear Sir/Madam,

Revised banking returns and disclosure templates/tables for implementation of revised counterparty credit risk framework, etc.

I am writing to inform you that, following recent industry consultations, we have finalised (as enclosed) the revisions to the template and completion instructions (“CIs”) of the Return of Leverage Ratio (Form MA(BS)27), the CIs of the Return of Stable Funding Position of an Authorized Institution (Form MA(BS)26)¹ and the Return of Large Exposures (Form MA(BS)28), and the relevant disclosure templates. Key changes to the current version in use are highlighted for ease of reference.²

The electronic files for the revised template (for Form MA(BS)27) and the revised CIs (for Form MA(BS)26, Form MA(BS)27 and Form MA(BS)28) are available for downloading from the HKMA’s supervisory communication website (<http://www.stet.iclnet.hk>). Reporting institutions should submit the three Returns based on the revised CIs to the HKMA, via the STET system, starting from the position as of 30 June 2021.

The revised disclosure templates (both English and Chinese versions) can be accessed through the “Key Functions – Banking Stability – Implementation of International Standards – Disclosure” icons on the HKMA’s public website (<http://www.hkma.gov.hk>) or through the Supervisory Communication Website (<http://www.stet.iclnet.hk>). These will apply to authorized institutions’

¹ For Form MA(BS)26, the changes are consequential in nature which correspond to the revisions in the CIs of Form MA(BS)27 in relation to the treatment of securities financing transactions and cash variation margin.

² Changes to the relevant disclosure templates and Form MA(BS)27 are marked, and those to the CIs of Form MA(BS)26, Form MA(BS)27 and Form MA(BS)28 are shaded in yellow (original deleted text is not shown).

disclosure related to any reporting period ending on or after 30 June 2021.

Please also note that to align with the upcoming revision to the submission deadline of the Return of Capital Adequacy Ratio (Form MA(BS)3) and some other returns, the submission deadline of the Return of Leverage Ratio (Form MA(BS)27) will be shortened from six weeks to one month commencing from the reporting position of 31 March 2022.³

Should you have any questions regarding the technical aspects of the return templates or STET submission, please contact our STET helpdesk at 2878-1800.

Yours faithfully,

Daryl Ho
Executive Director (Banking Policy)

Encl

cc: The Chairperson, The Hong Kong Association of Banks
The Chairperson, The DTC Association
FSTB (Attn: Ms Eureka Cheung)

³ Please refer to the HKMA's letter of 16 November 2020 on "[New Return of Consolidated Accounts and revised submission deadlines for selected returns](#)" and [Annex 5](#) to the letter for details.